

Commissioner of the Revenue

Mission:

The Commissioner of the Revenue is responsible for accurately identifying and assessing all sources of revenue to which the County is entitled by law. Accurate and useful information concerning revenue assessments is provided to taxpayers and County officials to enable informative decision-making that is in the best interest of York County citizens. The Commissioner of the Revenue provides friendly, fair, and efficient service to taxpayers; and constantly strives to improve service and procedures.

Goals:

- Accurately identify and assess all sources of revenue entitled by law.
- Ensure timely filing/payment of applicable Business License and Personal Property, Meals, Transient Occupancy, and Short-term Rental Taxes by all businesses.
- Implement process and procedure changes as a result of laws passed which affect taxes administered by this office, and track all legislation that affects this office.

Implementation Strategies for FY2003:

- Ensures fair and equitable administration of the Personal Property Tax Relief Act implemented for tax year 1998 and thereafter.
- Offer convenient and courteous service in the administration of the Tax Relief for the Elderly and Disabled Program for both Real Estate Tax and Mobile Home Tax.
- Continue to image Personal Property Tax Returns/Decal Applications, Form 905's (Abatements); Business Tax Forms (Business License, Meals, Transient Occupancy and Short-term Rental Taxes), and associated correspondence required to be maintained by this office for a period of six years; and to expand the imaging process to include Real Estate records.
- Continue to audit various business accounts to ensure compliance with applicable taxes.
- Continue to screen State income tax returns and estimated vouchers for accuracy.
- Offer i-File for filing income tax returns for any person that visits our office.
- Ensure that everyone is cross-trained in the various sections and that written procedures are in place.

Budget Issues:

- In FY1999, increased appropriations in non-personnel were due to the full year funding of the implementation of twice-a-year personal property taxes.
- In FY2000, the appraisal of new construction program was transferred to Real Estate Assessment from this activity. This includes the transfer of a real estate appraisal position. This activity did add the Tax Relief for the Elderly program previously administered by Real Estate Assessment.
- In FY2001, expanded the imaging process to include Business Tax Forms (Business License, Meals, Transient Occupancy and Short-term Rental Taxes).
- For FY2003, there are no significant changes.

General Fund Expenditures	FY1999 Actual Expenditures	FY2000 Actual Expenditures	FY2001 Actual Expenditures	FY2002 Original Budget	FY2002 Expected Appropriations	FY2003 Proposed Budget
50126 Commissioner of Revenue						
Personnel Services	551,865	543,162	584,184	600,498	600,498	615,543
Contractual Services	20,355	19,542	20,043	23,800	23,800	20,150
Internal Services	23,910	25,631	27,075	27,900	27,900	34,688
Other Charges	22,060	22,788	23,834	24,600	24,600	27,050
Materials & Supplies	6,317	17,867	13,899	12,200	12,200	13,175
Leases & Rentals	2,658	2,575	2,617	3,900	3,900	3,870
Capital Outlay	<u>15,511</u>	<u>3,132</u>	<u>4,690</u>	<u>3,700</u>	<u>9,568</u>	<u>10,600</u>
Activity Total	<u>642,676</u>	<u>634,697</u>	<u>676,342</u>	<u>696,598</u>	<u>702,466</u>	<u>725,076</u>
Percentage Change	16.42%	-1.24%	6.56%	2.99%	N/A	4.09%

FTE's

Management	1.00	1.00	1.00	1.00	1.00	1.00
Professional/Technical	6.00	6.00	5.00	5.00	5.00	5.00
Admin/Clerical	9.00	9.00	9.00	9.00	9.00	9.00
Trades & Crafts	-	-	-	-	-	-
Total	<u>16.00</u>	<u>16.00</u>	<u>15.00</u>	<u>15.00</u>	<u>15.00</u>	<u>15.00</u>

